

SENATE BILL 2796

By Marrero B

AN ACT to amend Tennessee Code Annotated, Section
67-6-320, relative to sales tax for drugs.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-320, is amended by adding a
new, appropriately designated subsection as follows:

(c) There is exempt from the tax imposed by this chapter any over-the-counter
drug that was formerly a prescription drug.

SECTION 2. This act shall take effect July 1, 2008, the public welfare requiring it.